

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,

Plaintiff,

v.

COMMONWEALTH OF PUERTO RICO, et
al.,

Defendants.

CIVIL NO. 12-2039 (FAB)

**Responsive Motion to the Court's Order That the
Office of the Special Master Recommend an Auditor**

NOW COMES Special Master Dr. Alejandro del Carmen in response to the order of the Court at Docket No. 2154, dated August 31, 2022, in which the Court directed the Office of the Special Master (OSM) to provide the Court with the name of an individual or entity he recommends conduct a thorough audit of the 109 expenditures previously identified as questionable in the OSM review of the Police Reform budgets for Fiscal Years 2019, 2020 and 2021 (see Orders at Docket Nos. 2037 and 2112), no later than September 9, 2022.

The OSM recommends Christopher Graham, CPA, CFE. Mr. Graham has a high degree of expertise from over 35 years in federal law enforcement, corporate security, and finance. Mr. Graham retired from the FBI after a 26-year diverse career serving in many high-profile positions and operational roles.

His assignments included serving as the case agent for the Office of Independent Counsel's investigation of the U.S. Secretary of HUD; serving in the Financial Crimes Section at FBIHQ; supervising the white-collar crime squad supervisor in Jacksonville, Florida (under his leadership, the squad uncovered the long-term, multi-million-dollar compromise of the McDonalds Corporation's promotional games, now the subject of HBO's Emmy-nominated documentary series, McMillions); long term overseas assignments; and Chief of the FBI's Intellectual Property Rights enforcement program at the National IPR Center. Upon retirement from the FBI, Mr. Graham has held several corporate security and consulting positions. Mr. Graham has a Bachelor of Business Administration degree in Accounting from Loyola University in Baltimore. In addition to a CPA Certificate, Mr. Graham is a Certified Fraud Examiner (CFE). Before his FBI career, he was an Assistant Controller at Program Resources Incorporated, and a Senior Auditor at KPMG International.

The Special Master certifies that the foregoing document was electronically filed with the Clerk of the Court for the District of Puerto Rico, using the CM/ ECF system which will send a copy and notification of filing to the Monitor and all counsel of record.

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RESPECTFULLY SUBMITTED this 8th day of September 2022,

ALEJANDRO DEL CARMEN

Special Master

s/Alejandro del Carmen

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